

UNITED STATES DISTRICT COURT  
DISTRICT OF MASSACHUSETTS

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UNITED STATES OF AMERICA, )  
Petitioner, )  
 )  
v. ) M.B.D. NO. 04-10244-JGD  
 )  
ROBERT DeWALLACE, )  
Respondent. )  
 )

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**MOTION FOR AN ORDER TO SHOW CAUSE WHY  
RESPONDENT SHOULD NOT BE HELD IN CONTEMPT**

The Petitioner, United States of America, on behalf of its agency, the Internal Revenue Service, and by its attorney, Michael J. Sullivan, United States Attorney for the District of Massachusetts, hereby moves this Court for an order directing the Respondent, Robert DeWallace, to appear before this Court and show cause, if any he has, why he should not be held in contempt of this Court's Order Enforcing Internal Revenue Service Summons dated November 29, 2004. In support of this motion the Petitioner states as follows:

On November 29, 2004, this Court entered an Order Enforcing Internal Revenue Service Summons, which ordered the Respondent, Robert DeWallace, to obey the Summons issued to him by the Internal Revenue Service on or before December 10, 2004. A copy of the Order is attached hereto as **Exhibit A**.

The Respondent, Robert DeWallace, has not complied with this Court's Order. As set forth in the Affidavit of Revenue Officer,

-2-

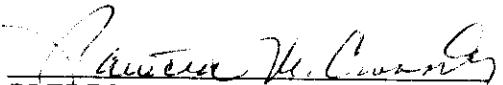
attached as **Exhibit B** hereto, the Respondent, Robert DeWallace, has not complied with the Internal Revenue Service Summons, has not provided the summonsed financial information, and has not complied with this Court's order.

WHEREFORE, the Petitioner respectfully requests that this Court order the Respondent, Robert DeWallace, to appear before this Court and show cause, if any he has, why he should not be held in contempt of this Court's Order Enforcing Internal Revenue Service Summons entered November 29, 2004.

Respectfully submitted,

Michael J. Sullivan  
United States Attorney

By:

  
PATRICIA M. CONNOLLY  
Assistant U.S. Attorney  
John Joseph Moakley U.S. Courthouse  
1 Courthouse Way - Suite 9200  
Boston, MA 02210  
(617) 748-3282

Dated: January 13, 2005

UNITED STATES DISTRICT COURT  
DISTRICT OF MASSACHUSETTS

UNITED STATES OF AMERICA, )  
Petitioner, )  
v. ) M.B.D. No. 04-10244-JGD  
ROBERT DEWALLACE, )  
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**ORDER ENFORCING INTERNAL  
REVENUE SERVICE SUMMONS**

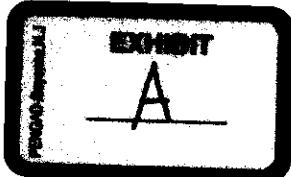
The Petition to Enforce Internal Revenue Service Summons having come before United States Magistrate Judge Judith G. Dein for hearing on November 19, 2004 and the respondent, Robert DeWallace, not having shown any cause why he should not obey the Summons issued to him on February 25, 2004:

IT IS ORDERED that Robert DeWallace obey the Summons and appear (with the documents described in the Summons) before Revenue Officer Patricia Casey-Ortiz or any other officer of the Internal Revenue Service authorized to examine the records and take his testimony on or before Friday, December 10, 2004 at 9:00 AM at the office of the Internal Revenue Service, 118 Turnpike Road, Suite 100, Southborough, MA 01772, Tel. #(508) 460-0406.

Failure to comply with this Order shall make the respondent liable for a finding of contempt of court.

*Judith Gail Dein*  
JUDITH G. DEIN  
UNITED STATES MAGISTRATE JUDGE

Dated: November 29, 2004



## UNITED STATES DISTRICT COURT

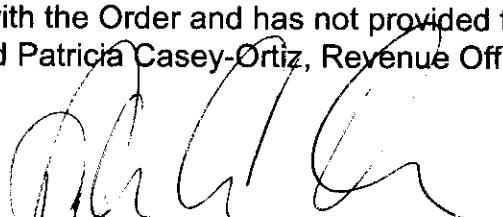
DISTRICT OF MASSACHUSETTS RECEIVED  
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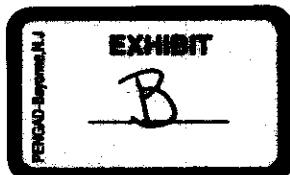
**AFFIDAVIT OF REVENUE OFFICER**

1. I, Patricia Casey-Ortiz, Revenue Officer of the Internal Revenue Service, am authorized to issue summonses. A Summons for financial records was issued to Robert DeWallace on February 25, 2004.
2. The information requested in the Summons is necessary to prepare the income tax returns of Robert DeWallace.
3. The respondent has failed and refused to comply with the Summons.
4. On November 29, 2004, an Order Enforcing Internal Revenue Service Summons was issued, ordering the respondent to appear before a Revenue Officer by December 10, 2004.
5. To date, the respondent has not complied with the Order and has not provided the summonsed information, and has not contacted Patricia Casey-Ortiz, Revenue Officer, regarding this matter.

12/22/2004  
Date

  
Revenue Officer  
Internal Revenue Service

Subscribed and sworn to before me this 22<sup>nd</sup> day  
of December 2004.



K. J. Kunkel  
NOTARY PUBLIC

My Commission expires:

My Commission Expires August 9, 2007